

STATE OF HAWAII — DEPARTMENT OF TAXATION
**APPLICATION FOR INTERNATIONAL CARRIERS OF FOREIGN COUNTRIES
CLAIMING EXEMPTIONS UNDER SECTION 235-7(a)(8), HRS**

State of Hawaii — Department of Taxation
Director of Taxation
(Attention: Income Tax Assessor)
P. O. Box 259
Honolulu, Hawaii 96809-0259

Sir:

On behalf of _____, an international carrier of
(Claimant)

_____, I do hereby apply and, by these means, submit our claim for exemption
(Name of Country)

from the payment of income taxes pursuant to section 235-7(a)(8), HRS, for the period beginning _____, 19____ and
ending _____, 19____.

For the purposes of this claim, I declare that the income derived from the operation of ships or aircraft is exempt under the Internal Revenue Code pursuant to the provisions of an income tax treaty or agreement entered into by and between the United States and

_____, and the tax laws of the local governments of said country reciprocally exempt from the application of all
(Name of Country)

of their net income taxes, the income derived from the operation of ships or aircraft which are documented or registered under the laws of the United States.

Citation of Agreement or Treaty the exemption from taxation is claimed _____

Agreement/Treaty provision number or reference _____

Mailing Address _____

Business Address _____

Organized under the Laws of (Name of Foreign Country) _____

Date of Business Began in Hawaii _____

Source of Income (Describe Fully) _____

Respectfully submitted,

TITLE: _____

AFFIDAVIT

The undersigned _____ of _____
for which this claim for exemption is made, being duly sworn, deposes and says, under the penalties set forth in Section 231-36, HRS, that the information submitted herein has been examined by him/her and is to the best of his/her knowledge and belief, true and correct and made in good faith without any intent whatsoever on his/her part to evade the payment of taxes.

Subscribed and sworn to before me this _____

day of _____, 19____.

NOTARY PUBLIC OR DISTRICT TAX ASSESSOR _____

TITLE: _____

INSTRUCTIONS

1. **Who must file Form N-305.** International carriers of foreign countries who are doing business in the State of Hawaii and whose income is exempt under section 235-7(a)(8), HRS, should file this claim for exemption. If the entire income of a foreign carrier is exempt, file this claim in lieu of a net income tax return. However, if part of the income of a foreign carrier is not exempt due to other sources of income, file this claim and report only the nonexempt income on the income tax return for such a tax year.

2. **When to file.** This claim for exemption must be filed annually on or before the 20th day of the 4th month following the close of the taxable year.